

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4941

FISCAL
NOTE

BY DELEGATES ANGELUCCI, LONGSTRETH, LAVENDER-

BOWE, WALKER, STAGGERS, S. BROWN AND PYLES

[Introduced February 11, 2020; Referred to the
Committee on Education then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §11-21-10b, relating to providing a credit against personal income tax for
3 classroom teachers for nonreimbursed costs of supplies; and setting a maximum credit of
4 \$1,000.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-10b. Credit for classroom teacher nonreimbursed supplies.

1 An annual credit against the tax imposed by this article shall be allowed as follows: Up to
2 \$1,000 for classroom teachers (grades pre-K through 12) who use their own funds during that
3 year for nonreimbursed classroom supplies.

NOTE: The purpose of this bill is to provide a credit against personal income tax for classroom teachers for nonreimbursed costs of supplies. The bill sets a maximum credit of \$1,000.

Strike-throughs indicate language that would be stricken from a heading or the present law, and underscoring indicates new language that would be added.